

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re: B. JOYOUS, INC.

§ Case No. 12-19252

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

HAROLD B. MURPHY, chapter 7 trustee, submits this Final Account,
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$0.00</u> (without deducting any secured claims)	Assets Exempt: <u>\$0.00</u>
Total Distribution to Claimants: <u>\$0.00</u>	Claims Discharged Without Payment: <u>\$0.00</u>
Total Expenses of Administration: <u>\$3,371.71</u>	

3) Total gross receipts of \$ 7,500.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 4,128.29 (see **Exhibit 2**), yielded net receipts of \$3,371.71 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	3,371.71	3,371.71	3,371.71
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	\$0.00	\$3,371.71	\$3,371.71	\$3,371.71

4) This case was originally filed under Chapter 7 on November 26, 2012.
The case was pending for 14 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 01/17/2014 By: /s/HAROLD B. MURPHY
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Light Emitting Diode Machine; Ultrasonic Machine	1129-000	3,750.00
Miscellaneous Inventory, beauty products	1129-000	3,750.00
TOTAL GROSS RECEIPTS		\$7,500.00

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
B. JOYOUS, INC.	Dividend paid 100.00% on \$4,128.29; Claim# SURPLUS; Filed: \$4,128.29; Reference: 8200-002		4,128.29
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$4,128.29

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
TOTAL SECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
International Sureties, Ltd.	2300-000	N/A	5.93	5.93	5.93
Murphy & King, P.C.	3120-000	N/A	4.80	4.80	4.80
Murphy & King, P.C.	3110-000	N/A	2,619.50	2,619.50	2,619.50

Harold B. Murphy, Esq.	2100-000	N/A	656.08	656.08	656.08
Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Rabobank, N.A.	2600-000	N/A	10.05	10.05	10.05
Rabobank, N.A.	2600-000	N/A	10.39	10.39	10.39
Rabobank, N.A.	2600-000	N/A	11.45	11.45	11.45
Rabobank, N.A.	2600-000	N/A	11.08	11.08	11.08
Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Rabobank, N.A.	2600-000	N/A	11.76	11.76	11.76
Rabobank, N.A.	2600-000	N/A	10.67	10.67	10.67
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$3,371.71	\$3,371.71	\$3,371.71

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	IRS	5800-000	N/A	N/A	0.00	0.00
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
TOTAL GENERAL UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 12-19252

Case Name: B. JOYOUS, INC.

Period Ending: 01/17/14

Trustee: (410300) HAROLD B. MURPHY

Filed (f) or Converted (c): 11/26/12 (f)

§341(a) Meeting Date: 12/27/12

Claims Bar Date: 03/27/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=§554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 Cash Imported from original petition Doc# 10	0.00	0.00		0.00	FA
2 Checking Account Eastern Bank #2967 Imported from original petition Doc# 10	0.00	0.00		0.00	FA
3 Light Emitting Diode Machine; Ultrasonic Machine Imported from original petition Doc# 10	2,500.00	2,500.00		3,750.00	FA
4 Miscellaneous Inventory, beauty products Imported from original petition Doc# 10	1,000.00	1,000.00		3,750.00	FA
4 Assets Totals (Excluding unknown values)	\$3,500.00	\$3,500.00		\$7,500.00	\$0.00

Major Activities Affecting Case Closing:

NBS preparing fee apps; then ready for TFR

Initial Projected Date Of Final Report (TFR): July 1, 2013

Current Projected Date Of Final Report (TFR): September 5, 2013 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 12-19252
Case Name: B. JOYOUS, INC.

Trustee: HAROLD B. MURPHY (410300)
Bank Name: Rabobank, N.A.
Account: ****468566 - Checking Account
Blanket Bond: \$3,500,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***9554
Period Ending: 01/17/14

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/04/13		Brenda J. Clark	Sale of all assets (agreement with Debtor and Trustee)		7,500.00		7,500.00
	{3}		Light emitting diode machine 3,750.00	1129-000			7,500.00
	{4}		Inventory 3,750.00	1129-000			7,500.00
01/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	7,490.00
02/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.05	7,479.95
03/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.39	7,469.56
04/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		11.45	7,458.11
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		11.08	7,447.03
06/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	7,437.03
07/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		11.76	7,425.27
08/16/13	101	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 08/01/2013 FOR CASE #12-19252	2300-000		5.93	7,419.34
08/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.67	7,408.67
12/09/13	102	Murphy & King, P.C.	Dividend paid 100.00% on \$4.80, Attorney for Trustee Expenses (Trustee Firm); Reference:	3120-000		4.80	7,403.87
12/09/13	103	Murphy & King, P.C.	Dividend paid 100.00% on \$2,619.50, Attorney for Trustee Fees (Trustee Firm); Reference:	3110-000		2,619.50	4,784.37
12/09/13	104	Harold B. Murphy, Esq.	Dividend paid 100.00% on \$656.08, Trustee Compensation; Reference:	2100-000		656.08	4,128.29
12/09/13	105	B. JOYOUS, INC.	Dividend paid 100.00% on \$4,128.29; Claim# SURPLUS; Filed: \$4,128.29; Reference:	8200-002		4,128.29	0.00

ACCOUNT TOTALS	7,500.00	7,500.00	\$0.00
Less: Bank Transfers	0.00	0.00	
Subtotal	7,500.00	7,500.00	
Less: Payments to Debtors		4,128.29	
NET Receipts / Disbursements	\$7,500.00	\$3,371.71	

Form 2

Cash Receipts And Disbursements Record

Case Number: 12-19252

Case Name: B. JOYOUS, INC.

Taxpayer ID #: **-***9554

Period Ending: 01/17/14

Trustee: HAROLD B. MURPHY (410300)

Bank Name: Rabobank, N.A.

Account: ****468566 - Checking Account

Blanket Bond: \$3,500,000.00 (per case limit)

Separate Bond: N/A

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Checking Account Balance

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # ****468566	7,500.00	3,371.71	0.00
	\$7,500.00	\$3,371.71	\$0.00